



2009 TI Progress Report on Enforcement against Foreign Bribery

Questionnaire for TI National Chapters

7.12.08

Questionnaire for: Mexico

Date: 09-06-2009

I. CURRENT STATUS

A. FOREIGN BRIBERY AND DOMESTIC BRIBERY BY FOREIGN COMPANIES

Please note: Foreign bribery cases (and investigations) shall include all cases involving bribery of foreign public officials, criminal and civil, whether brought under laws dealing with corruption, money laundering, tax evasion, fraud, or accounting and disclosure.

Please also note: Domestic bribery by foreign companies here refers to the bribery of domestic public officials by foreign companies or subsidiaries of foreign companies.

1. TOTAL CASES

a. FOREIGN BRIBERY CASES, PENDING AND CONCLUDED:

_____ 0 _____ (=Sum total of numbers under 2.a, & 3.a.)

b. CASES OF DOMESTIC BRIBERY BY FOREIGN COMPANIES, PENDING AND CONCLUDED

_____ 0 _____ (=Sum total of numbers under 2.b. & 3.b.)

c. Is information unavailable? No If so, please indicate the reasons why:

2. PENDING CASES

a. Total number of pending foreign bribery cases

Please list all pending foreign bribery cases brought since the OECD Convention became effective in your country.

Cases pending brought since 1 January 2008: 0

b. Total number of pending cases of domestic bribery by foreign companies

For each NEW foreign case or any domestic case, please list if possible the following:

(1) Name of case, including principal parties

(2) Is this a major case? (See Guidelines for definition) Yes___ No ___

Note: For major cases please provide as much detail as possible to the questions below. Less detail is needed for minor cases.

(3) Is it a FOREIGN bribery case or a DOMESTIC bribery case involving a foreign company?

(4) Is it a criminal or civil case?

(5) Summary of principal charges, including name of the country whose officials were allegedly bribed

(6) Penalties or other sanctions imposed

(7) To your knowledge has a case involving the same facts or defendants been brought in another country? If so where and when?

PLEASE NOTE: State source of information for each case

3. CONCLUDED CASES: Including convictions, settlements, dismissals or other final dispositions of cases

a. Total number of concluded foreign bribery cases _____

Please list all pending foreign bribery cases brought since the OECD Convention became effective in your country.

b. Total number of concluded cases involving domestic bribery by foreign companies 1

In July 2004, Areva was penalized with a two-year disqualification from public tender procedures, by the ministry of Public Administration (SPF). Areva challenged the ruling and the charges were dropped due to a technicality in its favour. Following that, the SFP presented new charges against Areva. On October 18, 2007, Areva and the SFP reached a plea deal, whereby the sanction was reduced to a fine of US\$ 31,000. Alston filed a series of appeals, and on August 28 2008 the original sentence was re-instated.

For each NEW case (since the last report) of foreign bribery and for EACH case of domestic bribery by foreign companies, please list if possible the following:

(1) Name of case, including principal parties (Please indicate if major multinationals involved)

(2) Is this a major case? (See Guidelines for definition.) Yes___ No ___

(3) Is it a FOREIGN bribery case or DOMESTIC bribery by a foreign company?

(4) Is it a civil or criminal case?

Note: For major cases please provide as much detail as possible to the questions below. Less detail is needed for minor cases.

(5) Summary of principal charges, including name of the country whose officials were allegedly bribed.

(6) Disposition of case, including penalties or other sanctions imposed including (a) penalties against individuals or companies; (b) requirements for compliance programmes

(7) To your knowledge has a case involving the same facts or defendants been brought in another country? If so where and when?

PLEASE NOTE: State source of information for each case

4. INVESTIGATIONS UNDER WAY

Please provide available information on government investigations of allegations of bribery of foreign public officials which were commenced since the OECD Convention became effective in your country.

Total number of known foreign bribery investigations: 0

Total number of known investigations of domestic bribery by foreign companies:

 0

Number of foreign bribery investigations since 1 January 2008: 0

PLEASE NOTE: State source of information for each case

5. SERIOUS ALLEGATIONS OF FOREIGN BRIBERY

Please provide information about serious allegations of foreign bribery or related offences by companies or individuals based in your country, that (a) have been published in reputable international or domestic publications since the OECD Convention became effective in your country, and (b) with respect to which, as far as you know, no investigation or prosecution has been undertaken.

Total number of serious allegations of foreign bribery: 1

For each matter, where available, please list the following:

(1) Names of companies and/or individuals involved: Siemens PG, Siemens S.A. de C.V.

(2) Date of publication: December 12, 2008

(3) Nature of allegations: The Securities and Exchange Commission (SEC) of the United States accused Siemens of violating the Foreign Corrupt Practices Act by engaging in a widespread and systematic practice of paying bribes to foreign government officials to obtain business, between March 12, 2001 and September 30, 2007. In Mexico, in late 2004, Siemens PG and Siemens S.A. de CV, a regional entity, made three separate illicit payments totaling approximately \$2.6 million to a politically-connected business consultant to assist in settling cost overrun claims in connection with three refinery modernization projects in Mexico. Some portion of these payments was routed through the business consultant to a senior official of the Mexican state-owned petroleum company, Petróleos Mexicanos (PEMEX), who was in a position to influence the settlement. Siemens has offered to pay a total of \$1.6 billion in

disgorgement and fines, which is the largest amount a company has ever paid to resolve corruption-related charges to the SEC.

Although the case has been reported on the Mexican press, there is not a formal investigation by the Mexican authorities of this case.

(4) Name of country whose officials were allegedly bribed/Name of multinational or company involved in bribery process: Petróleos Mexicanos (Pemex)

Source:

Securities and Exchange Commission v. Siemens Aktiengesellschaft, Civil Action No. 08 CV 02167 (D.D.C.), December 12 2008,

<http://www.sec.gov/litigation/complaints/2008/comp20829.pdf>

SEC Litigation Release No. 20829 / December 15, 2008,

<http://www.sec.gov/litigation/litreleases/2008/lr20829.htm>

6. ACCESS TO INFORMATION: Information available about foreign bribery cases

Is there adequate public access to information about foreign bribery cases?

Yes No

Is there adequate public access to information about domestic bribery cases?

Yes No

Is there adequate public access to information about foreign bribery investigations?

Yes No

Is there adequate public access to information about domestic bribery investigations?

Yes No

Pursuant to Article 6 of the Political Constitution of the United Mexican States (*Constitución Política de los Estados Unidos Mexicanos*) and the Federal Law for Transparency and Access to Public Governmental Information (*Ley Federal de Transparencia y Acceso a la Información Pública Gubernamental*), the freedom to information is a right guaranteed by the State.

II. ACTIONS TO PROMOTE ENFORCEMENT

A. COMPLAINT PROCEDURE

How would you assess your government's efforts to provide publicly-known and accessible procedures for reporting foreign and domestic bribery allegations, such as hotlines and websites?

Please circle one of the following:

UNSATISFACTORY

SATISFACTORY

Explanation for choice, including any difference from last year: _____

The SFP and PGR receive complaints of wrongdoing committed by federal public servants for any illicit act, including bribery of foreign public servants. In the SFP complaints can be filed in person (at any office of the SFP or the internal organs of control, by telephone, electronically (by fax or via internet), by post and in mailboxes installed in the departments and agencies of the SFP. In addition, complaints of criminal wrongdoing implicating public servants as well as non-public servants can be filled verbally or in writing at the PGR's office or its local branches. The PGR's webpage (www.pgr.gob.mx) allows users to file complaints online, by filling out an electronic form or sending a complaint via email to a designated address. The PGR also provides a 24-hour local and toll-free hotline, Sistemas de Denuncias 01800 VISITEL, to receive anonymous complaints for acts of corruption involving public officials of the PGR that works all year long.

The Mexican government has also incorporated as an objective in a National Agreement for Security, Justice and Legality the creation of a mechanism of observation by citizens of the procedures for reporting corruption by federal public servants as well as the sanction procedures.

B. STATUTORY AND OTHER LEGAL OBSTACLES

1. Are there significant inadequacies in the legal framework for foreign bribery prosecutions in your country?

Yes _____ No X

2. If so, please indicate if these include the following:

- Inadequate definition of foreign bribery Yes _____ No X
- Jurisdictional limitations: Yes X No _____
- Lack of (criminal) liability for corporations: Yes _____ No X
- Inadequate sanctions: Yes _____ No X
- Statutes of limitation: Yes X No _____

Please provide a short explanation of your choice for EACH OF THE FIVE ITEMS ABOVE:

Article 222bis of the Federal Penal Code establishes the offence of foreign bribery according to all the elements established in Article 1 of the OECD Convention, including through intermediaries and a proper definition of foreign public official. In addition Article 88 of the Federal Law on Public Officials' Administrative Responsibilities (Ley Federal de Responsabilidades de los Servidores Públicos) establishes several conducts punishable as bribery for public officials, who will be subject to criminal penalties.

As there have been few known cases of foreign bribery in Mexico, there is not enough evidence to evaluate jurisdictional limitations. However, the Mexican authorities have the policy to respond to any request for judicial cooperation, and Mexico has signed several judicial agreements with other countries.

The sanctions for foreign bribery are established in Article 222 of the Federal Penal Code. When the amount of the bribery is less than 500 days of minimum wage or invaluable (\$26295 Mexican pesos, in 2008, approximately \$2300 US dollars) the sanctions can be a fine, destitution or up to two years of jail. For bribes exceeding 500 days of minimum wage the sanctions is a fine, destitution and up to fourteen years of jail. Sanctions imposed on legal persons are not subject to sanctions imposed on the natural person, and they include seizure of objects, crime proceeds or assets, temporal and permanent disqualification from participating in public contracting, suspension of business and dissolution. Therefore the criminal and non criminal sanctions to both natural and legal persons are strong enough to be dissuasive.

According to article 78 of the Federal Law on Public Officials' Administrative Responsibilities Statutes of limitation begin to run from the time the bribery occurred for a period of three years.

C. POLITICAL CONTROL OVER ENFORCEMENT ACTIONS/INDEPENDENCE PROSECUTORS

Are you aware of any instances where a foreign bribery investigation or prosecution has been terminated by political decision-makers? No

D. ACCOUNTING AND AUDITING REQUIREMENTS

1. How would you assess accounting and auditing requirements IN LAW intended to prevent practices for hiding foreign bribery (such as the prohibition of off-the-books account or the use of other practices for hiding foreign bribery)?

Please circle one of the following:

UNSATISFACTORY

SATISFACTORY

Explanation for choice:

Article 83 of the Federal Fiscal Code prohibits practices that could be used for hiding foreign bribery, such as not keeping accounting books, using off-the-books account, not having control of inventories, having wrong entries on the accounting books, not providing proofs of payments, and having financial states according to the law. The Ministry of Public Administration has also issued guidelines for the appointment of external auditors who certify the financial statements of public entities. The Ministry of Public Administration, the Ministry of Finance (Secretaría de Hacienda y Crédito Público) and the Banking and Securities Commission (Comisión Nacional Bancaria y de Valores) have also signed the General Bases for Coordination in matters related to Auditing and Internal Control of Public Financial Entities.

The Mexican Institute of Public Accountants' (*Instituto Mexicano de Contadores Públicos*, IMCP) Code of Ethics (Articles 3.04 and 5.03) adequately address practices for concealing bribery – both domestic and foreign, and defines the sanctions for accountants who violate these provisions.

On December 2008 a new General Law on Government Accounting (*Ley General de Contabilidad Gubernamental*) was approved establishing the general criteria for the harmonization of government accounting and the publication of financial information of the three branches of government, facilitating the measurement of the efficiency of public spending.

Source:

Follow-up Report on the Implementation by Mexico of the Phase 2 Recommendations on the Application of the OECD Convention, <http://www.oecd.org/dataoecd/39/39/38376307.pdf>

“Nueva ley de armonización contable”, Jaime Jiménez, Horizonte Económico, December 12, 2008, <http://www.emedios.com.mx/testigospdfs/20081202/137d78-2e5f1a.pdf>

Are you aware of any cases or investigations brought for violation of these requirements? If already mentioned above please indicate. No

2. How would you assess accounting and auditing requirements IN PRACTICE intended to prevent practices for hiding foreign bribery (such as the prohibition of off-the-books account or the use of other practices for hiding foreign bribery)?

Please circle one of the following:

UNSATISFACTORY

SATISFACTORY

Explanation for choice:

Given the fact that accountants are professionally bound to confidentiality, the often-invoked article 116 of the Criminal Procedure Code, which obliges citizens to report cases of criminal wrongdoing to the authorities, will have little value in this situation until the law, the professional norm or both are modified to allow accountants to breach confidentiality in specific circumstances.

Moreover, inadequate efforts to ensure that accountants and auditors are bound by an obligation to report suspicions of foreign bribery to the law enforcement authorities is reflected in the continuing reluctance of the auditing profession to make such reports

Source:

Follow-up Report on the Implementation by Mexico of the Phase 2 Recommendations on the Application of the OECD Convention, <http://www.oecd.org/dataoecd/39/39/38376307.pdf>

E. TAX DEDUCTIBILITY OF BRIBES

1. Is tax deductibility of bribes prohibited explicitly in law?

Yes _____ No X

2. Is tax deductibility prohibited in practice?

Yes X No _____

Explanation for choice:

Although in Mexican law bribes are not explicitly deductible as such, they do not fulfil the requirements for deductibility established in Article 31 of the Tax Law (Ley de Impuesto sobre la Renta), such as being strictly essential for the purposes of the taxpayers, dutifully registered in accounting. Article 32 of the Tax Law establishes which expenses and payments are not deductible (including gratuities, gifts, and entertainment allowances, and bribes are not deductible under the rationale that they are not expenses strictly related to the taxpayer's activity.

Source: OECD's Update of Country Description of Tax Legislation on the Tax Treatment of Bribes to Foreign Public Officials, October 2008.

F. MUTUAL LEGAL ASSISTANCE (MLA)

1. Are there cases in which your government has not responded in a satisfactory way to MLA requested by other states in foreign bribery cases?

Yes _____ No X

If yes, please elaborate:_____

2. Are there cases in which your government has not received a satisfactory response to its requests for MLA from other states in foreign bribery cases?

Yes _____ No X

If yes, please elaborate:_____

G. ANTI-MONEY LAUNDERING EFFORTS

1. How would you assess the regulations in place for the financial sector regarding Anti-Money Laundering (AML) procedures?

Please circle one of the following:

UNSATISFACTORY

SATISFACTORY

Explanation for choice:

Mexico has ratified the United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances, 1988 (the Vienna Convention) and United Nations Convention against Transnational Organized Crime, 2000 (the Palermo Convention), and has criminalized money laundering accordingly. Money laundering has been a criminal offence in Mexico since 1996, under Article 400 Bis of the Federal Criminal Code and the Federal Law Against Organized Crime (Ley Federal contra la Delincuencia Organizada) which provides higher criminal sanctions for money laundering offenders, among others, considered to be members of a criminal organization.

Mexico is expected to include all of the recommendations made by the FATF in its new strategy against money laundering, including: making legal persons criminally liable; establishing conspiracy as an ancillary offense of money laundering; introducing a minor money laundering offense based on negligence; introducing provisions that would allow confiscation of assets for an amount equivalent to the product of the offense, when such assets have disappeared or cannot be located, among others.

Source:

"Afinan Estrategia Nacional para el Combate al Lavado de Dinero", El Periódico de México, September 9, 2008, http://www.elperiodicodemexico.com/nota.php?id=197020
"Avanzan bancos en el combate al lavado de dinero", La Jornada, May 29, 2008, http://www.jornada.unam.mx/2008/05/29/index.php?section=economia&article=027n3ec
o
"Mutual Evaluation Report Anti-Money Laundering and Combating the Financing of Terrorism", Financial Action Task Force on Money Laundering in South America, October 17, 2008.

2. Is there a well-functioning regulatory body or financial intelligence unit ensuring compliance with corruption-related AML? Yes X No _____

In 2004 a Financial Intelligence Unit (Unidad de Inteligencia Financiera, UIF) was created within the Ministry of Finance, and it is the agency charged with managing information related to

money laundering and finance of terrorism, being the link with other governments and international organizations and turning cases to the Attorney General's Office. The UIF is a member of FATF since 2000 and it collaborates closely with other organizations such as the OECD, the IMF and the UN.

3. Are the penalties imposed on financial institutions that violated AML regulations satisfactory? If not, please explain why.

Please circle one of the following:

UNSATISFACTORY

SATISFACTORY

Explanation for choice:

There are four main supervisory agencies responsible of monitoring financial institutions: the National Banking and Securities Commission (CNBV), the National Insurance and Bonds Commission (CNSF), the National Retirement Savings System Commission (CONSAR), and the Tax Administration Service (SAT). Each of these agencies has the power to supervise compliance by FIs with their AML obligations and impose penalties for non-compliance. These agencies can apply sanctions to financial institutions, their directors, managers, officers, staff and authorized persons, including insurance agents, and to any other natural or legal person that in anyway cause the FIs to breach their obligations. The sanctions can be fines and administrative sanctions like barring individuals from participating in the financial system. The fines range from 200 to 100 000 minimum daily salary, equivalent of \$1000 to \$ 500,000 US dollars. These amounts are not considered large enough by de FATF to dissuade large financial institutions to not engage in money laundering activities.

Source:

Mutual Evaluation Report Anti-Money Laundering and Combating the Financing of Terrorism, Financial Action Task Force on Money Laundering in South America, October 17, 2008.

4. Are the levels of Know-Your-Customer and PEP Due Diligence investigations in financial firms satisfactory?

Please circle one of the following:

UNSATISFACTORY

SATISFACTORY

Explanation for choice:

Under Mexican law, all financial firms must prevent, detect and report unusual operations to the UIF. As established by the FATF, the UIF mandates that financial firms must set minimum requirements to know their customers and create files before initiating a commercial relation with the customer, so that there are no accounts under anonymous or evidently false names. They must report to the UIF reports on relevant operations (operations equal or above \$10,000 US dollars in Mexican pesos), unusual operations (those that do not fill the client's profile) and disturbing (those that involve CEO's or employees of the financial firm) using very specific systems. Financial firms must have an internal organ that elaborates know-your-customer and due diligence policies, and detect and report operations, among other responsibilities. Also, they must have training programs for all their staff regarding AMF.

Financial firms must determine if a client is a PEP, including chiefs of states, important political figures, high members of the Judicial Power and CEO's of government owned companies. Relatives in second degree of PEP, companies that have relations with the PEP and their legal representatives must also be considered PEP. Financial firms must have authorization from a CEO before initiating a relation with the PEP, monitor closely his activities and report any operation that could be money laundering within 24 hours.

Source:

"Políticas contra el lavado de dinero aplicables a instituciones de crédito y sociedades financieras de objeto limitado", Jorge Anaya Ayala, Ricardo Trejo, y Rafael Fernández de Lara", Unidad Académica de Ciencias Jurídicas y Sociales, UNAM, agosto 2007
<http://www.ejournal.unam.mx/bmd/bolmex121/BMD000012101.pdf>

"Obligaciones", Unidad de Inteligencia Financiera, Secretaría de Hacienda y Crédito Público
<http://www.apartados.hacienda.gob.mx/uif/index.html>

5. Please describe the main strengths and weaknesses of the AML regulatory system in your country:

Strengths:

There is a closer collaboration between the Mexican and US authorities to fight drug related crimes, such as the creation in 2008 of a Trade Transparency Unit in Mexico that will monitor specific imports and exports to combat and eliminate trade-based money laundering systems. This type of money laundering can increase in the near future, given the tighter regulations in both the formal and informal financial sector. The current administration has also increased its efforts to coordinate the different agencies and design new strategies to fight crime, in large part due to the pressure of civil society, private sector and the media. The Ministry of Finance has also increased its efforts and resources to fight money laundering in close collaboration with the US Treasury Department and the International Monetary Fund.

Source:

"Expresa Garza beneplácito por plan contra lavado de dinero", Natalia Gómez, El Universal, Jueves 12 de junio de 2008.

"Prevén impacto en SHCP por reporte del FMI", Georgina Olson, Excélsior Online, 15-Enero-2009
http://www.exonline.com.mx/diario/noticia/primera/pulsonacional/preven_impacto_en_shcp_por_reporte_del_fmi/474489

Weaknesses:

Despite increasing efforts by the Mexican authorities to detect money laundering operations, and a close collaboration with the banking systems, there is a low enforcement rate and few cases end in conviction. The rate of preliminary inquiries initiated by the PRG from UIF reports increased from 17.3% in 2006 to 59.4% in 2007, which indicates that the UIF has improved its procedures to detect money laundering. However, the PGR reported in 2007 that just 33.7% of the cases were brought to a judge and only 14% of them end in conviction. In addition, of the 57 people charged with money laundering only eight were sentenced, mainly because lack of sufficient evidence. A major obstacle to the AML efforts is that over 90% of the money laundering operations is related to drug traffic, and the drug cartels have seriously hindered the power of the Mexican state to fight organized crime in recent years.

Source:

Mutual Evaluation Report Anti-Money Laundering and Combating the Financing of Terrorism, Financial Action Task Force on Money Laundering in South America, October 17, 2008.

"Muestra informe poca efectividad antilavado" Lemic Madrid, Excélsior, 15 enero 2009

III. RECENT DEVELOPMENTS, ACTIONS NEEDED

A. NOTEWORTHY RECENT DEVELOPMENTS

Please describe recent developments in the areas covered in this report or any other areas that you feel are relevant, e.g. new legislation, institutional changes in the last 1 - 2 years.

The authorities have recently executed an interagency agreement entitled the National Agreement for Security, Justice and Legality, in which they compromised to strengthen the monitoring authorities to eradicate corruption and system for denouncing corruption, and to formulate and execute a national strategy to fight money laundering, specifically to regulate cash transactions. President Felipe Calderón has presented a bill to Congress that stipulates the creation of a law of dominium extinction and increasing the incentives for citizens to denounce organized crime. The Mexican government is also planning a National Strategy to Combat Money Laundering, hoping to reduce the income of organized crime.

The Federal Government has also launched a National Program on Accountability, Transparency and Fight against Corruption, in which has established the creation of an indicator of cases of foreign bribery in Mexico for the first time. This National Program also sets the goal that by 2012 all reported cases of foreign bribery have been duly investigated.

Source:

El Financiero Online, "Presenta Calderón iniciativa de ley de extinción de dominio", September 19, 2008, <http://www.elfinanciero.com.mx/ElFinanciero/Portal/cfpages/contentmgr.cfm?docId=144774&docTipo=1&orderby=docid&sortby=ASC>
Programa Nacional de Rendición de Cuentas, Transparencia y Combate a la Corrupción 2008 – 2012

B. ACTIONS NEEDED IN YOUR COUNTRY

1. Your suggestions and recommendations

Please list, in order of importance, the most important actions the government in your country should take to promote enforcement and compliance. Please consider the actions listed above, but feel free to add other recommendations.

- 1) Although the Mexican government has increased its coordination on the fight against crime, these efforts have been limited to the agencies in the federal administration. There is a need to increase the coordination with the Legislative and Judicial Power, and with all powers in the local governments.
- 2) Develop an information system that concentrates all available information regarding the enforcement of the international anti-corruption conventions that Mexico has ratified, and make it accessible to the public.

C. ENFORCEMENT TRENDS

1. How would you assess the current level of foreign bribery enforcement in your country?

Please circle one of the following:

UNSATISFACTORY

SATISFACTORY

2. Did your government's enforcement efforts increase since last year? Yes

Please choose one of the following:

1	2	3
<i>Decreased enforcement</i>	<i>No change</i>	<i><u>Increased Enforcement</u></i>

I have shown this report to a member of my country's delegation to the OECD Working Group on Bribery and taken into account their feedback:

Yes No

Report prepared by:

_____ (signature)

Name of respondent:

Affiliation:

Professional experience:

Appendix

List of persons consulted (with affiliation):

List of references and sources used in responding to this questionnaire:

"Afinan Estrategia Nacional para el Combate al Lavado de Dinero", El Periódico de México, September 9, 2008, <http://www.elperiodicodemexico.com/nota.php?id=197020>

"Avanzan bancos en el combate al lavado de dinero", La Jornada, May 29, 2008, <http://www.jornada.unam.mx/2008/05/29/index.php?section=economia&article=027n3ec0>

Mutual Evaluation Report Anti-Money Laundering and Combating the Financing of Terrorism, Financial Action Task Force on Money Laundering in South America, October 17, 2008.

Follow-up Report on the Implementation by Mexico of the Phase 2 Recommendations on the Application of the OECD Convention, <http://www.oecd.org/dataoecd/39/39/38376307.pdf>

"Obligaciones", Unidad de Inteligencia Financiera, Secretaría de Hacienda y Crédito Público <http://www.apartados.hacienda.gob.mx/uif/index.html>

"Presenta Calderón iniciativa de ley de extinción de dominio", El Financiero Online, September 19, 2008, <http://www.elfinanciero.com.mx/EIFinanciero/Portal/cfpages/contentmgr.cfm?docId=144774&docTipo=1&orderby=docid&sortby=ASC>

Anaya Ayala, Jorge, *et. al.*, "Políticas contra el lavado de dinero aplicables a instituciones de crédito y sociedades financieras de objeto limitado", Unidad Académica de Ciencias Jurídicas y Sociales, UNAM, agosto 2007 <http://www.ejournal.unam.mx/bmd/bolmex121/BMD000012101.pdf>

- Gómez, Natalia. “Expresa Garza beneplácito por plan contra lavado de dinero”, El Universal, Jueves 12 de junio de 2008.
- Jiménez, Jaime “Nueva ley de armonización contable”, Horizonte Económico, December 12, 2008, <http://www.emedios.com.mx/testigospdfs/20081202/137d78-2e5f1a.pdf>
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- Olson, Georgina, “Prevén impacto en SHCP por reporte del FMI”, Excelsior Online, 15-Enero-2009, http://www.exonline.com.mx/diario/noticia/primerapulsional/preven_impacto_en_shcp_por_reporte_del_fmi/474489
- OECD's Update of Country Description of Tax Legislation on the Tax Treatment of Bribes to Foreign Public Officials, October 2008
- Programa Nacional de Rendición de Cuentas, Transparencia y Combate a la Corrupción 2008 – 2012
- Securities and Exchange Commission v. Siemens Aktiengesellschaft, Civil Action No. 08 CV 02167 (D.D.C.), December 12 2008, <http://www.sec.gov/litigation/complaints/2008/comp20829.pdf>
- SEC Litigation Release No. 20829 / December 15, 2008, <http://www.sec.gov/litigation/litreleases/2008/lr20829.htm>